



February 28, 2026

To,
The Manager (Listing Department)
BSE Limited,
1st Floor, New Trading Ring,
P.J. Tower, Dalal Street, Fort, Mumbai – 400 001.

BSE Scrip Code:

Sub: Intimation as per Regulation 84 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended (the "SEBI ICDR Regulations") and Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations")

Dear Sir,

With reference to captioned subject and in furtherance to our earlier intimation dated February 18, 2026 with respect to the offer and issue of Equity shares of Padam Cotton Yarns Limited (the Company) by way of Right issue to eligible equity shareholders of the Company as on the Record date (February 24, 2026) for an aggregate amount not exceeding Rs. 1870.659 Lakhs, we here by enclose copies of Newspaper clippings regarding Pre-issue advertisement with respect to Rights issue published on February 27, 2026 in all editions of following newspaper:

1. Financial Express (English) National Daily - All Editions
2. Jansatta (Hindi) National Daily – All Editions
3. Financial Express (Gujarati) – Gujarat Region

The above advertisement is also available on the website of the Company i.e. www.padamcotton.com.

We request you to take the aforesaid on records.

Thanking You

Yours Faithfully,
For, PADAM COTTON YARNS LIMITED

DINESH SHREEVASTAV
WHOLE- TIME DIRECTOR
(DIN: 11030609)

PADAM COTTON YARNS LIMITED

Corporate Office : C-801, 8th Floor, Krish Cubical, Sindhu Bhavan Marg, Thaltej, Ahmedabad-380059, Gujarat

 cspcyl6@gmail.com  www.padamcotton.com  Regd. Office: 196, 1st Floor, G.T. Road, Opp. Red Cross Market, Karnal- 132001

CIN: L17112HR1994PLC033641

Vaishnav calls for fair pay, platform accountability

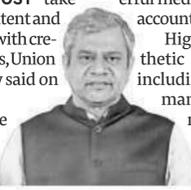
URVI MALYANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.



"IMPORTANT"

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PURABI DAIRY	West Assam Milk Producers' Co-operative Union Ltd. (WAMUL) R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop				
	WAMUL/P&I/Tender Notice/2025-26/05 Dated: 27-02-2026				
Tender Notice					
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1.	Engagement of eligible individual/firm/agency/institution/organisation etc. to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2.	Engagement of eligible individual/firm/agency/institution/organisation etc. for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Telephone: +91 9998865217 | E-mail id: cspcy16@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

ISSUE CLOSES ON**

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that a single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical form to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "PADAM COTTON YARNS LIMITED";
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialized form;
- Number of Right Shares entitled to;
- Total number of Right Shares applied for;
- Number of additional Right Shares applied for, if any;
- Total number of Right Shares applied for;
- Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules;
- Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
 CIN: L17112HR1994PLC033641
 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Contact No: +91 9998865217
 Email-ID: cspcy16@gmail.com
 Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
 Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062
 Contact Details: +91-011-29961281/29961282/42959000
 E-mail ID/ Investor Service e-mail: beetalra@gmail.com
 Website: <https://beetal.in/>
 Contact Person: Punit Mittal
 SEBI Registration Number: INR000000262
 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
 On behalf of the Board of Directors

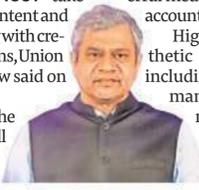
Sd/-
Mr. DINESH SHREEVASTAV
 WHOLE-TIME DIRECTOR
 DIN: 11030609

Date: February 26, 2026
 Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALVANIA
Mumbai, February 26



DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

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PURABI DAIRY	West Assam Milk Producers' Co-operative Union Ltd. (WAMUL) R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop				
	WAMUL/P&I/Tender Notice/2025-26/05 Dated: 27-02-2026				
Tender Notice					
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document

PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Telephone: +91 9998865217 | E-mail id: cspcy16@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY

ISSUE PROGRAMME

ISSUE OPENS ON	LAST DATE FOR MARKET RENUNCIATION*	ISSUE CLOSES ON**
Monday, March 02, 2026	Wednesday, March 04, 2026	Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.
 **Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way of Application - Make use of it!!!

***Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.**

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that a single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA:

For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being "PADAM COTTON YARNS LIMITED"; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE:

The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI:

The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS:

In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
 CIN: L17112HR1994PLC033641
Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Contact No: +91 9998865217
Email-ID: cspcy16@gmail.com
Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062
Contact Details: +91-011-29961281/29961282/42959000
E-mail ID/ Investor grievance e-mail: beetalra@gmail.com
Website: <https://beetal.in/>
Contact Person: Punit Mittal
SEBI Registration Number: INR000000262
Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
On behalf of the Board of Directors

Sd/-
Mr. DINESH SHREEVASTAV
WHOLE-TIME DIRECTOR
DIN: 11030609

Date: February 26, 2026
Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALVANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.



"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

PURABI DAIRY	West Assam Milk Producers' Co-operative Union Ltd. (WAMUL) R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop				
	WAMUL/P&I/Tender Notice/2025-26/05 Dated: 27-02-2026				
Tender Notice					
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1.	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2.	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Telephone: +91 9998865217 | E-mail id: cspcy16@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

ISSUE CLOSES ON**

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that a single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical form to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "PADAM COTTON YARNS LIMITED";
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialized form;
- Number of Right Shares entitled to;
- Total number of Right Shares applied for;
- Number of additional Right Shares applied for, if any;
- Total number of Right Shares applied for;
- Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules;
- Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
 CIN: L17112HR1994PLC033641
 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Contact No: +91 9998865217
 Email-ID: cspcy16@gmail.com
 Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
 Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062
 Contact Details: +91-011-29961281/29961282/42959000
 E-mail ID/ Investor Service e-mail: beetalra@gmail.com
 Website: <https://beetal.in/>
 Contact Person: Punit Mittal
 SEBI Registration Number: INR000000262
 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
On behalf of the Board of Directors

Sd/-
Mr. DINESH SHREEVASTAV
WHOLE-TIME DIRECTOR
DIN: 11030609

Date: February 26, 2026
Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALYANIA
 Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.



"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

PURABI DAIRY	West Assam Milk Producers' Co-operative Union Ltd. (WAMUL) R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop				
	WAMUL/P&I/Tender Notice/2025-26/05 Dated: 27-02-2026				
Tender Notice					
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1.	Engagement of eligible individual/firm/agency/institution/organisation etc. to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2.	Engagement of eligible individual/firm/agency/institution/organisation etc. for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Telephone: +91 9998865217 | E-mail id: cspcy16@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

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Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

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 of Application - Make use of it!!!

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Please note that a single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical form to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "PADAM COTTON YARNS LIMITED";
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialized form;
- Number of Right Shares entitled to;
- Total number of Right Shares applied for;
- Number of additional Right Shares applied for, if any;
- Total number of Right Shares applied for;
- Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules;
- Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the , and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
 CIN: L17112HR1994PLC033641
 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Contact No: +91 9998865217
 Email-ID: cspcy16@gmail.com
 Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
 Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062
 Contact Details: +91-011-29961281/29961282/42959000
 E-mail ID/ Investor Service e-mail: beetalra@gmail.com
 Website: <https://beetal.in/>
 Contact Person: Punit Mittal
 SEBI Registration Number: INR000000262
 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
 On behalf of the Board of Directors

Sd/-
Mr. DINESH SHREEVASTAV
 WHOLE-TIME DIRECTOR
 DIN: 11030609

Date: February 26, 2026
 Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

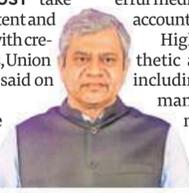
URVI MALYANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.



"IMPORTANT"

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PURABI DAIRY		West Assam Milk Producers' Co-operative Union Ltd. (WAMUL)			
WAMUL/PSI/Tender Notice/2025-26/05		R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop			
		Dated: 27-02-2026			
Tender Notice					
The West Assam Milk Producers' Co-operative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of Chilled Milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan, Thaltej, Ahmedabad, Gujarat, India, 380059
Telephone: +91 9998865217 | **E-mail id:** cspcyl6@gmail.com | **Website:** www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

ISSUE CLOSES ON**

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way
of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI (ICDR) Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue, are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI (ICDR) Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/13/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?do=RecognisedFpi=yes&id=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with this bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being "PADAM COTTON YARNS LIMITED"; as per specimen recorded with our Company or the Depository; (ii) Registered Folio No./DP and Client ID No.; (iii) Number of Equity Shares held as on Record Date; (iv) Allotment option - only dematerialized form; (v) Number of Right Shares entitled to; (vi) Total number of Right Shares applied for; (vii) Number of additional Right Shares applied for, if any; (viii) Total number of Right Shares applied for; (ix) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (x) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xi) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been, sold, will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with a SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be allowed until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity Shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and permanently deactivated for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be credited to the new ISIN for the Rights Equity Shares of CDSEL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present Issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in any way, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI (ICDR) Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address. The shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The Link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS	
	PADAM COTTON YARNS LIMITED CIN: L17112HR1994PLC033641 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India. Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India. 380059 Contact No: +91 9998865217 Email-ID: cspcyl6@gmail.com Website: www.padamcotton.com

REGISTRAR TO THE ISSUE	
	BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062 Contact Details: + 91-011-29961281/29961282/42959000 E-mail ID/Investor grievance e-mail: beetalra@gmail.com Website: https://beetal.in/ Contact Person: Punit Mittal SEBI Registration Number: INR000000262 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre-issue or post-issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
On behalf of the Board of Directors
Sd/-
MR. DINESH SHREEVASTAV
WHOLE-TIME DIRECTOR
DIN: 11030609

Date: February 26, 2026

Place: Ahmedabad

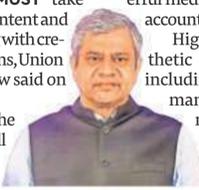
Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALVANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-



sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.

"IMPORTANT"

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PURABI DAIRY	West Assam Milk Producers' Co-operative Union Ltd. (WAMUL) R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop				
	WAMUL/P&I/Tender Notice/2025-26/05 Dated: 27-02-2026				
Tender Notice					
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1.	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam.	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2.	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam.	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059.
 Telephone: +91 9998865217 | E-mail id: cspsy6@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page-17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON	LAST DATE FOR MARKET RENUNCIATION*	ISSUE CLOSES ON**
Monday, March 02, 2026	Wednesday, March 04, 2026	Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.
 **Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA* Simple, Safe, Smart way of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE
 In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see 'Terms of the Issue - Procedure for Application through the ASBA Process' on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see 'Credit of Rights Entitlements in demat accounts of Eligible Shareholders' on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY
 Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS
 In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM
 Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS
 Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER
 An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- (i) Name of our Company, being 'PADAM COTTON YARNS LIMITED'; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules; (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS
 The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:
 The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, 'Basis of Allotment' on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:
 The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see 'Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process' and 'Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts' on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement Letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:
 The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:
 It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED
MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.
AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the , and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS	
	PADAM COTTON YARNS LIMITED CIN: L17112HR1994PLC033641 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India. Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059 Contact No: +91 9998865217 Email-ID: cspsy6@gmail.com Website: www.padamcotton.com

REGISTRAR TO THE ISSUE	
	BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062 Contact Details: +91-011-29961281/29961282/42959000 E-mail ID/ Investor grievance e-mail: beetalra@gmail.com Website: https://beetal.in/ Contact Person: Punit Mittal SEBI Registration Number: INR000000262 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating to the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
 On behalf of the Board of Directors

Sd/-
Mr. DINESH SHREEVASTAV
WHOLE-TIME DIRECTOR
DIN: 11030609

Date: February 26, 2026
Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALVANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.



"IMPORTANT"

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PURABI DAIRY	West Assam Milk Producers' Co-operative Union Ltd. (WAMUL) R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop				
	WAMUL/P&I/Tender Notice/2025-26/05 Dated: 27-02-2026				
Tender Notice					
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Telephone: +91 9998865217 | E-mail id: cspcy16@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY

ISSUE PROGRAMME

ISSUE OPENS ON

LAST DATE FOR MARKET RENUNCIATION*

ISSUE CLOSES ON**

Monday, March 02, 2026

Wednesday, March 04, 2026

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.
 **Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that a single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- (i) Name of our Company, being "PADAM COTTON YARNS LIMITED"; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
 CIN: L17112HR1994PLC033641
 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Contact No: +91 9998865217
 Email-ID: cspcy16@gmail.com
 Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
 Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062
 Contact Details: +91-011-29961281/29961282/42959000
 E-mail ID/ Investor grievance e-mail: beetalra@gmail.com
 Website: <https://beetal.in/>
 Contact Person: Punit Mittal
 SEBI Registration Number: INR000000262
 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
 On behalf of the Board of Directors

Sd/-

Mr. DINESH SHREEVASTAV

WHOLE-TIME DIRECTOR

DIN: 11030609

Date: February 26, 2026

Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALVANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.



"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

PURABI DAIRY		West Assam Milk Producers' Co-operative Union Ltd. (WAMUL)			
WAMUL/PAL/Tender Notice/2025-26/05		R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop			
WAMUL/PAL/Tender Notice/2025-26/05		Tender Notice			
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filing Quotations
1.	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2.	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026

If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.

Group Head-Purchase & Stores WAMUL (Purabi Dairy)
Phone: 9707013600 E-mail: sandhya@purabi.coop

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Telephone: +91 9998865217 | E-mail id: cspcy6@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ("EQUITY SHARES") EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ("ISSUE PRICE") ("RIGHT SHARES") FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ("COMPANY" OR "ISSUER") IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ("ISSUE"). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED "TERMS OF THE ISSUE" BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON	LAST DATE FOR MARKET RENUNCIATION*	ISSUE CLOSSES ON**
Monday, March 02, 2026	Wednesday, March 04, 2026	Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way
of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intMid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being PADAM COTTON YARNS LIMITED; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules; (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment/Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement Letter ("Issue Material") has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to ₹ 903.70 Lakhs. The present issue being of less than ₹. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at: <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the , and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at: <https://beetal.in/>

For updation of Indian address/e-mail address/phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS	
	PADAM COTTON YARNS LIMITED CIN: L17112HR1994PLC033641 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India. Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059 Contact No: +91 9998865217 Email-ID: cspcy6@gmail.com Website: www.padamcotton.com

REGISTRAR TO THE ISSUE	
	BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062 Contact Details: +91-011-29961281/29961282/42959000 E-mail ID/Investor grievance e-mail: beetalra@gmail.com Website: https://beetal.in/ Contact Person: Punit Mittal SEBI Registration Number: INR000000262 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED On behalf of the Board of Directors	
Date: February 26, 2026	Place: Ahmedabad
Mr. DINESH SHREYASTAV WHOLE-TIME DIRECTOR DIN: 11030609	

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

PURABI DAIRY West Assam Milk Producers' Co-operative Union Ltd. (WAMUL)
R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037,
Assam, Website: <http://www.purabi.coop>

WAMUL/P81/Tender Notice/2025-26/05 Dated: 27-02-2026

Tender Notice
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:

Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyotiprasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026

If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.

Group Head-Purchase & Stores WAMUL (Purabi Dairy)
Phone: 9707013600 E-mail: sandhya@purabi.coop

બેંક ઓફ બરોડા
Bank of Baroda

કલોલ શાખા : વાસુપુજ્ય કોમ્પ્લેક્સ, મહેન્દ્ર મિલ રોડ, રાધેશ્યામ બેકરી પાસે, કલોલ-૩૮૨૪૨૧. ગુ. ગાંધીનગર. Phone : 02764-223103, Email : kalo@bankofbaroda.com

ઈ-દરજીયાતી વેચાણ નોટીસ
પરિશિષ્ટ ૪-એ મુજબ સ્થાવર મિલકતોના વેચાણ માટેની દરજીયાતી નોટીસ - જુઓ નિયમો ૬(૨) અને ૮(૬) સિક્યોરીટીઝ ઓફ રીસ્કન્સિયલ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર એન્ડ સિક્યોરીટી ઇન્વેસ્ટમેન્ટ ઓફ ઇન્ડિયા લિમિટેડ (સીઆઈઆઈઆઈ) દ્વારા, ૨૦૦૨ અને સિક્યોરીટી ઇન્વેસ્ટમેન્ટ (એન્ફોર્સમેન્ટ) એક્ટ, ૨૦૦૨ ની અંતર્ગત (૬) સાથે વાંચતા, તેની જોગવાઈ હેઠળ સ્થાવર મિલકતોના વેચાણ અંગેની ઈ-દરજીયાતી નોટીસ.

આથી જાહેર જનતાને સામાન્ય રીતે અને સુવિધાઓ અને જામીનદારોને વિશેષ રૂપે નોટીસ આપવામાં આવે છે કે નીચે જણાવેલી સ્થાવર મિલકત જે સલામત લેણદારને ગીરો / ચાર્જ માં આપેલ છે. તેનો બેંક ઓફ બરોડાના અધિકૃત અધિકારીએ કબજે લઈ લીધેલો છે. તે "જ્યાં છે ત્યાં છે", "જેમ છે તેમ છે" અને "જેવી છે તેવી છે" ને ધોરણે બેંક ઓફ બરોડા દ્વારા સલામત લેણદારની નીચે દર્શાવેલ ખાતાઓની બાકી રકમની વસૂલાત કરવા માટે ઈ-દરજીયાતી વેચાણનું નક્કી કરેલ છે. સુવિધાઓ / ગીરો મૂકનાર / જામીનદાર / સલામત મિલકતો / બાકી રકમો / રીઝર્વ ફંડ / રીઝર્વ ફંડ / ઈ-દરજીયાતી નોટીસ અને સમય તેમજ બીડ વધારવાની રકમ નીચે જણાવેલ છે.

ઈ-દરજીયાતી માટેની તારીખ અને સમય : તા. ૩૦.૦૩.૨૦૨૬ બપોરના ૨.૦૦ થી સાંજના ૬.૦૦ સુધી

મલકતાની વિગતો	મિલકતનું વર્ણન	કલમનો પ્રકાર	બાકી રકમ	રીઝર્વ ફંડ	ઈએમકી ની રકમ	બીડ વધારવાની રકમ
શ્રી વ્હોરા અબ્દુલમુનિમ મહમદઆરીફ (ઉદ્યોગકર્તા), વ્હોરા અબ્દુલમુનિમ મહમદઆરીફ (સહ-ઉદ્યોગકર્તા) અને દિશા દિવ્યકુમાર કોઠારી (જામીનદાર)	પ્લોટ નં. ૧, મંગલમચ બંગલોડ, સાંકળચંદ કોલેજ સામે, ક્કા રોડ, વિસનગર, ગુજરાત-૩૮૩૧૧૫.	સ્થાનાત્મક	રૂ. ૩૧,૪૯,૮૨૮.૩૧ (૩૧.૪૯૮૨૮૩૧ લાખ અગાઉ પચાસ હજાર આઠસો અઠાવીસ અને એકગ્રીસ પૈસા) ઉપરાંત નહીં લગાડેલ વ્યાજ સાથે અને અન્ય કાયદાકીય ચાર્જિસ અને જો કોઈ વસૂલાત થઈ હોય તે બાદ ગણાશે	રૂ. ૧૯,૮૭,૨૦૦/-	રૂ. ૧,૯૮,૭૨૦/-	રૂ. ૧૦,૦૦૦/-
	પ્લોટ નં. ૪, મંગલમચ બંગલોડ, સાંકળચંદ કોલેજ સામે, ક્કા રોડ, વિસનગર, ગુજરાત-૩૮૩૧૧૫.			રૂ. ૧૯,૭૦,૧૦૦/-	રૂ. ૧,૯૭,૦૧૦/-	રૂ. ૧૦,૦૦૦/-

મિલકતના નિરીક્ષણની તારીખ અને સમય : ૨૫.૦૩.૨૦૨૬ સવારના ૧૧.૦૦ થી બપોરના ૨.૦૦ સુધી. વેચાણની વિગતવાર શરતો અને નિયમો તેમજ વેચાણની માહિતી માટેની લિંક <https://www.bankofbaroda.in/e-auction> અને baanknet.com પરથી મેળવી શકાશે. વધુ માહિતી માટે બોલીકરોએ અધિકૃત અધિકારીનો મો. 8980039839 ઉપર સંપર્ક કરવો. જો અંગ્રેજી અને ગુજરાતી અખબારમાં વેચાણ નોટીસ વચ્ચે કોઈ વિસંગતતા હોય તેવી બાબતમાં અંગ્રેજી અખબારમાં પ્રસિધ્ધ થયેલી નોટીસને માન્ય ગણવામાં આવશે.

તારીખ : ૨૬.૦૨.૨૦૨૬ સ્થળ : ગાંધીનગર સહી/- સંગ્રામ પ્રધાન, અધિકૃત અધિકારી, બેંક ઓફ બરોડા

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Telephone: +91 9998865217 | E-mail id: cspcyl6@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ("EQUITY SHARES") EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ("ISSUE PRICE") ("RIGHT SHARES") FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ("COMPANY" OR "ISSUER") IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ("ISSUE"). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED "TERMS OF THE ISSUE" BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON	LAST DATE FOR MARKET RENUNCIATION*	ISSUE CLOSES ON**
Monday, March 02, 2026	Wednesday, March 04, 2026	Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?do=RecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "PADAM COTTON YARNS LIMITED";
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialized form;
- Number of Rights Shares entitled to;
- Total number of Right Shares applied for;
- Number of additional Right Shares applied for, if any;
- Total number of Right Shares applied for;
- Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

RIGHTS ENTITLEMENTS MAY NOT BE TRANSFERRED OR SOLD TO ANY PERSON IN THE UNITED STATES.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment/Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter (Issue Material) has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to ₹ 903.70 Lakhs. The present Issue being of less than ₹. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Infomercis Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address. The shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the , and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>. For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalrta@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalrta@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED CIN: L17112HR1994PLC033641 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India. Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059 Contact No: +91 9998865217 Email-ID: cspcyl6@gmail.com Website: www.padamcotton.com
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REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD Address: Beetal House, 3rd Floor, 99, Madangir, Behind L.S.C, New Delhi, Delhi, 110062 Contact Details: +91-011-29961281/29961282/42959000 E-mail ID: investor grievance e-mail: beetalrta@gmail.com Website: https://beetal.in/ Contact Person: Punit Mittal SEBI Registration Number: INR000000262 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
On behalf of the Board of Directors
Sd/-
Mr. DINESH SHREEVASTAV
WHOLE-TIME DIRECTOR
DIN: 11030609
Date: February 26, 2026
Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Telephone: +91 9998865217 | E-mail id: cspcy6@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON	LAST DATE FOR MARKET RENUNCIATION*	ISSUE CLOSES ON**
Monday, March 02, 2026	Wednesday, March 04, 2026	Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way
of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/13/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecogisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being "PADAM COTTON YARNS LIMITED"; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Rights Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRD Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules; (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present Issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in any way, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address. The shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalrta@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalrta@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS	
	PADAM COTTON YARNS LIMITED CIN: L17112HR1994PLC033641 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India. Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059 Contact No: +91 9998865217 Email ID: cspcy6@gmail.com Website: www.padamcotton.com

REGISTRAR TO THE ISSUE	
	BEETAL FINANCIAL & COMPUTER SERVICES PVT LTD Address: Beetal House, 3rd Floor, 99, Madangiri, Behind LSC, New Delhi, Delhi, 110062 Contact Details: +91-011-29961281/29961282/42959000 E-mail ID/ Investor grievance e-mail: beetalrta@gmail.com Website: https://beetal.in/ Contact Person: Punit Mittal SEBI Registration Number: INR000000262 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating to the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
On behalf of the Board of Directors
Sd/-
Mr. DINESH SHREEVASTAV
WHOLE-TIME DIRECTOR
DIN: 11030609

Date: February 26, 2026

Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.



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KNOWLEDGE

FINANCIAL EXPRESS
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PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Telephone: +91 9998865217 | E-mail id: cspcy6@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE ('ISSUE PRICE')) ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

ISSUE CLOSES ON**

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way
of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see 'Terms of the Issue - Procedure for Application through the ASBA Process' on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see 'Credit of Rights Entitlements in demat accounts of Eligible Shareholders' on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being 'PADAM COTTON YARNS LIMITED'; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules; (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, 'Basis of Allotment' on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see 'Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process' and 'Terms of the Issue - Allotment/Advice or Refund/Unblocking of ASBA Accounts' on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present Issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the , and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED

CIN: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.

Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059

Contact No: +91 9998865217

Email-ID: cspcy6@gmail.com

Website: www.padamcotton.com

REGISTRAR TO THE ISSUE



BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD

Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062

Contact Details: +91-011-29961281/29961282/42959000

E-mail ID / Investor grievance e-mail: beetalra@gmail.com

Website: <https://beetal.in/>

Contact Person: Punit Mittal

SEBI Registration Number: INR000000262

Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating to the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED

On behalf of the Board of Directors

Sd/-

Mr. DINESH SHREEVASTAV

WHOLE-TIME DIRECTOR

DIN: 11030609

Date: February 26, 2026

Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

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KNOWLEDGE

FINANCIAL EXPRESS
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This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Telephone: +91 9998865217 | **E-mail id:** cspcy6@gmail.com | **Website:** www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON	LAST DATE FOR MARKET RENUNCIATION*	ISSUE CLOSES ON**
Monday, March 02, 2026	Wednesday, March 04, 2026	Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way
of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see 'Terms of the Issue - Procedure for Application through the ASBA Process' on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see 'Credit of Rights Entitlements in demat accounts of Eligible Shareholders' on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFPI=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being 'PADAM COTTON YARNS LIMITED'; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Right Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, 'Basis of Allotment' on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see 'Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process' and 'Terms of the Issue - Allotment/Advice or Refund/Unblocking of ASBA Accounts' on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity Shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE480D1025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present Issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the , and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
CIN: L17112HR1994PLC033641
Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Contact No: +91 9998865217
Email-ID: cspcy6@gmail.com
Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
Address: Beetal House, 3rd Floor, 99, Madangiri, Behind LSC, New Delhi, Delhi, 110062
Contact Details: +91-011-29961281/29961282/42959000
E-mail ID/Investor grievance e-mail: beetalra@gmail.com
Website: <https://beetal.in/>
Contact Person: Punit Mittal
SEBI Registration Number: INR000000262
Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating to the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED

On behalf of the Board of Directors

Sd/-

Mr. DINESH SHREEVASTAV

WHOLE-TIME DIRECTOR

DIN: 11030609

Date: February 26, 2026

Place: Ahmedabad

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PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Kamal-132001, Haryana, India.
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Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

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*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

ISSUE CLOSES ON**

Monday, March 09, 2026

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*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renouncers, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being PADAM COTTON YARNS LIMITED; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules; (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, 'Basis of Allotment' on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges;

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement Letter ("Issue Material") has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to ₹ 903.70 Lakhs. The present Issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Infomercs Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Issue Material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an e-mail to beetalrta@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalrta@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com, the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED

CIN: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Kamal- 132001, Haryana, India.

Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059

Contact No: +91 9998865217

Email-ID: cspcy6@gmail.com

Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD

Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062

Contact Details: +91-011-29961281/29961282/42959000

E-mail ID/ Investor grievance e-mail: beetalrta@gmail.com

Website: <https://beetal.in/>

Contact Person: Punit Mittal

SEBI Registration Number: INR000000262

Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating to the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED

On behalf of the Board of Directors

Sd/-

Mr. DINESH SHREEVASTAV

WHOLE-TIME DIRECTOR

DIN: 11030609

Date: February 26, 2026

Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in. Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com. Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.



THE BIGGEST CAPITAL ONE CAN POSSESS

KNOWLEDGE

FINANCIAL EXPRESS
Read to Lead

Vaishnav calls for fair pay, platform accountability

URVI MALVANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.



Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.

"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

PURABI DAIRY		West Assam Milk Producers' Co-operative Union Ltd. (WAMUL)	
WAMUL/P&A/Tender Notice/2025-26/05		R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop	
Tender Notice			
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:			
Sl. No.	Description	Location	Mode of Tender
1	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plants at Guwahati on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender
2	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender

If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through newspaper advertisement.

Group Head-Purchase & Stores WAMUL (Purabi Dairy)
Phone: 9707013600 E-mail: sandhya@purabi.coop

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
Telephone: +91 9998865217 | E-mail Id: cspcyl6@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ("EQUITY SHARES") EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ("ISSUE PRICE") ("RIGHT SHARES") FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ("COMPANY" OR "ISSUER") IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ("ISSUE"). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

ISSUE CLOSES ON**

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way
of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

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In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?do=Recognised&fpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Rights Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being "PADAM COTTON YARNS LIMITED"; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules. (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter (Issue Material) has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE44801025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present Issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the e-mail addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident, Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS	
	PADAM COTTON YARNS LIMITED CIN: L17112HR1994PLC033641 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal-132001, Haryana, India. Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059 Contact No: +91 9998865217 Email ID: cspcyl6@gmail.com Website: www.padamcotton.com

REGISTRAR TO THE ISSUE	
	BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062 Contact Details: +91-011-29961281/29961282/42959000 E-mail ID: beetalra@gmail.com Website: https://beetal.in/ Contact Person: Punit Mittal SEBI Registration Number: INR000000262 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating to the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
On behalf of the Board of Directors
Sd/-
Mr. DINESH SHREEVASTAV
WHOLE-TIME DIRECTOR
DIN: 11030609

Date: February 26, 2026
Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com. Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALYANIA
 Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-

sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.



"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

PURABI DAIRY West Assam Milk Producers' Co-operative Union Ltd. (WAMUL)
 R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: <http://www.purabi.coop>

WAMUL/P&I/Tender Notice/2025-26/05 Dated: 27-02-2026

Tender Notice

The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:

Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1.	Engagement of eligible individual/firm/agency/institution/organisation etc. to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2.	Engagement of eligible individual/firm/agency/institution/organisation etc. for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026

If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.

Group Head-Purchase & Stores WAMUL (Purabi Dairy)
 Phone: 9707013600 E-mail: sandhya@purabi.coop

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Telephone: +91 9998865217 | E-mail id: cspcy16@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹ 18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

Monday, March 02, 2026

LAST DATE FOR MARKET RENUNCIATION*

Wednesday, March 04, 2026

ISSUE CLOSES ON**

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

**Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way
 of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Terms of the Issue - Procedure for Application through the ASBA Process" on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see "Credit of Rights Entitlements in demat accounts of Eligible Shareholders" on page 75 of this Letter of Offer.

Please note that a single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "PADAM COTTON YARNS LIMITED";
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialized form;
- Number of Right Shares entitled to;
- Total number of Right Shares applied for;
- Number of additional Right Shares applied for, if any;
- Total number of Right Shares applied for;
- Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules;
- Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, "Basis of Allotment" on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see "Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" and "Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts" on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the email addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
 CIN: L17112HR1994PLC033641
 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Contact No: +91 9998865217
 Email-ID: cspcy16@gmail.com
 Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
 Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062
 Contact Details: +91-011-29961281/29961282/42959000
 E-mail ID/ Investor Service e-mail: beetalra@gmail.com
 Website: <https://beetal.in/>
 Contact Person: Punit Mittal
 SEBI Registration Number: INR000000262
 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process), giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED
 On behalf of the Board of Directors

Sd/-
Mr. DINESH SHREEVASTAV
 WHOLE-TIME DIRECTOR
 DIN: 11030609

Date: February 26, 2026
 Place: Ahmedabad

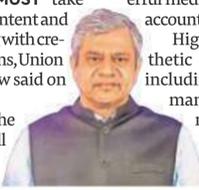
Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

Vaishnav calls for fair pay, platform accountability

URVI MALVANIA
Mumbai, February 26

DIGITAL PLATFORMS MUST take responsibility for hosted content and ensure fair revenue sharing with creators and news organisations, Union Minister Ashwini Vaishnav said on Thursday.

Speaking in New Delhi, he warned that innovation will suffer if intellectual property isn't fairly compen-



sated. Vaishnav urged platforms to revise commercial terms with publishers and creators, noting they've evolved into powerful media outlets that can't disclaim accountability.

Highlighting the risks of synthetic and AI-generated content, including deepfakes, he called for mandatory consent when likenesses are used and cautioned that disinformation threatens trust in institutions and the very fabric of society.

"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

PURABI DAIRY	West Assam Milk Producers' Co-operative Union Ltd. (WAMUL) R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati - 781037, Assam, Website: http://www.purabi.coop				
	WAMUL/PSI/Tender Notice/2025-26/05 Dated: 27-02-2026				
Tender Notice					
The West Assam Milk Producers' Cooperative Union Limited (Purabi Dairy) invites eligible bidders for the purpose as mentioned below:					
Sl. No.	Description	Location	Mode of Tender	Date and place of publishing tender	Last date of filling Quotations
1.	Engagement of eligible individual/firm/agency/institution/organisation etc to undertake the road milk tanker operations for the union. This includes the transport of Chilled milk in insulated tankers from various BMC centers across Assam to the WAMUL (Purabi Dairy) dairy plant at Guwahati on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
2.	Engagement of eligible individual/firm/agency/institution/organisation etc for providing outsource milk tankers service for transportation of raw milk from other unions across India to WAMUL (Purabi Dairy) on Annual Rate Contract Basis.	R.K. Jyoti Prasad Agarwala Road, near Juripar, Panjabari, Guwahati-781037, Assam	Open Tender	02-03-2026 www.purabi.coop	17-03-2026
If any corrigendum is issued, it will be published on www.purabi.coop on or before last date and time for submission of bid. No separate notification for publication of corrigendum or extension of last date for bid submission will be made through Newspaper advertisement.					
Group Head-Purchase & Stores WAMUL (Purabi Dairy) Phone: 9707013600 E-mail: sandhya@purabi.coop					

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to purchase, to hold or sell securities. This is not an announcement for the offer document



PADAM COTTON YARNS LIMITED

CORPORATE IDENTITY NUMBER: L17112HR1994PLC033641

Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Telephone: +91 9998865217 | E-mail id: cspecy6@gmail.com | Website: www.padamcotton.com

Our Company was originally incorporated as a public limited company under the Companies Act, 1956 pursuant to a certificate of incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, dated November 02, 1994 with the name Padam Cotton Yarns Limited. The Corporate Identification Number of our Company is L17112HR1994PLC033641. For further details, refer to the section titled 'Summary of our Business' beginning on Page 17 of this Letter of Offer.

THE PROMOTERS OF THE COMPANY ARE MR. PADAM SAIN GUPTA, MRS. PREM LATA, MRS. RADHIKA GUPTA, MR. RAJEV GUPTA, MR. VIVEK GUPTA, M/S. VIVEK GUPTA HUF, MRS. REKHA GUPTA, M/S. RAJEV GUPTA HUF

THE ISSUE

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF PADAM COTTON YARNS ("OUR COMPANY")

RIGHTS ISSUE OF UP TO 9,03,70,000 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF ₹ 1.00/- (RUPEE ONE ONLY) ('EQUITY SHARES') EACH AT A PRICE OF ₹ 2.07/- (TWO RUPEES AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 1.07/- (ONE RUPEE AND ZERO SEVEN PAISA ONLY) PER EQUITY SHARE) ('ISSUE PRICE') ('RIGHT SHARES') FOR AN AMOUNT AGGREGATING UP TO ₹18,70,65,900/- (RUPEES EIGHTEEN CRORE SEVENTY LAKH SIXTY FIVE THOUSANDS NINE HUNDRED ONLY) ON A RIGHTS ISSUE BASIS TO THE ELIGIBLE SHAREHOLDERS OF PADAM COTTON YARNS LIMITED ('COMPANY' OR 'ISSUER') IN THE RATIO OF 07 (SEVEN) RIGHTS EQUITY SHARES FOR EVERY 10 (TEN) EQUITY SHARE, HELD BY SUCH ELIGIBLE SHAREHOLDERS AS ON THE RECORD DATE, TUESDAY, FEBRUARY 24, 2026 ('ISSUE'). THE ISSUE PRICE IS 2.07 TIMES THE FACE VALUE OF THE EQUITY SHARE. FOR FURTHER DETAILS, KINDLY REFER TO THE SECTION TITLED 'TERMS OF THE ISSUE' BEGINNING ON PAGE 61 OF THIS LETTER OF OFFER

*Assuming full subscription in the Issue. Subject to finalization of Basis of Allotment

NOTICE TO ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY ISSUE PROGRAMME

ISSUE OPENS ON

LAST DATE FOR MARKET RENUNCIATION*

ISSUE CLOSES ON**

Monday, March 02, 2026

Wednesday, March 04, 2026

Monday, March 09, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.
 **Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

Simple, Safe, Smart way of Application - Make use of it!!!

*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For further details, check section on ASBA below.

FACILITIES FOR APPLICATION IN THIS ISSUE

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use either the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see 'Terms of the Issue - Procedure for Application through the ASBA Process' on page no. 61 of the Letter of Offer.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renounees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see 'Credit of Rights Entitlements in demat accounts of Eligible Shareholders' on page 75 of this Letter of Offer.

Please note that a single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form, as applicable, as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Rights Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

APPLICATION THROUGH ASBA FACILITY

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. Application through ASBA facility in electronic mode will only be available with such SCSBs who provide such facility.

Investors should ensure that they have correctly submitted the Application Form or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE SHAREHOLDERS

In accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI - Rights Issue Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

APPLICATION BY ELIGIBLE SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM

Please note that in accordance with Regulation 77A of the SEBI (ICDR) Regulations read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. In the event, the relevant details of the demat accounts of such Eligible Equity Shareholders are not received during the Issue Period, then their Rights Entitlements kept in the suspense escrow demat account shall lapse.

SELF-CERTIFIED SYNDICATE BANKS

Please note that subject to SCSBs complying with the requirements of SEBI Circular CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs.

Further, in terms of the SEBI Circular CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

ASBA: For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer to the above-mentioned link.

ELIGIBLE EQUITY SHAREHOLDERS UNDER THE ASBA PROCESS MAY PLEASE NOTE THAT THE EQUITY SHARES UNDER THE ASBA PROCESS CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH THE EQUITY SHARES ARE HELD BY SUCH ASBA APPLICANT ON THE RECORD DATE.

APPLICATION ON PLAIN PAPER

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in case of non-receipt of Application Form as detailed above. An Eligible Equity Shareholder is required to submit the plain paper Application to the Designated Branch of the SCSB to authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that the Eligible Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

(i) Name of our Company, being 'PADAM COTTON YARNS LIMITED'; (ii) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository); (iii) Registered Folio No./DP and Client ID No.; (iv) Number of Equity Shares held as on Record Date; (v) Allotment option - only dematerialized form; (vi) Number of Right Shares entitled to; (vii) Total number of Right Shares applied for; (viii) Number of additional Right Shares applied for, if any; (ix) Total number of Right Shares applied for; (x) Total amount paid at the rate of ₹ 2.07/- for Right Shares issued in one Rights Entitlement; (xi) Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB; (xii) In case of non-resident Eligible Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained and a copy of the RBI approval obtained pursuant to Rule 7 of the FEMA Rules; (xiii) Except for Applications on behalf of the Central or State

Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Right Shares applied for pursuant to this Issue; (xiv) Authorization to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account; (xv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and 16. All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties and agreements set forth in "Restrictions on Purchases and Resales" on page 87 of the Letter of Offer.

NOTICE TO OVERSEAS SHAREHOLDERS

The Rights Entitlement and the Right Shares of our Company have not been and will not be registered under the Securities Act, or any U.S. state securities laws and may not be offered, sold, resold, or otherwise transferred within the United States of America or the territories or possessions thereof, except in a transaction exempt from the registration requirements of the Securities Act. The rights referred to in the Letter of Offer are being offered in India, but not in the United States. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Equity Shares or rights for sale in the United States or as a solicitation therein of an offer to buy any of the said Equity Shares or rights. Accordingly, the Issue Materials should not be forwarded to or transmitted in or into the United States at any time. Our Company reserves the right to treat as invalid any Application Form which: (i) Appears to our Company or its agents to have been executed in or dispatched from the United States; (ii) Where a registered Indian address is not provided; or (iii) Where our Company believes that Application Form is incomplete, or acceptance of such Application Form may infringe applicable legal or regulatory requirements; and our Company shall not be bound to allot or issue any Equity Shares or Rights Entitlement in respect of any such Application Form.

Rights Entitlements may not be transferred or sold to any person in the United States.

LAST DATE FOR APPLICATION:

The last date for submission of the duly filled in the Application Form or a plain paper Application is Monday, March 09, 2026 i.e. Issue Closing Date. The Board of Directors may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by the Board of Directors, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and the Board of Directors shall be at liberty to dispose of the Rights Equity Shares hereby offered, as provided under the section, 'Basis of Allotment' on page 80 of the Letter of Offer.

Please note that on the Issue Closing Date, (i) Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT ONLY IN DEMATERIALIZED FORM:

The Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least 2 (Two) Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

The Rights Entitlements of those resident Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense escrow account opened by our Company. For further details, see 'Terms of the Issue - Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process' and 'Terms of the Issue - Allotment Advice or Refund/Unblocking of ASBA Accounts' on pages 67 and 83 of the Letter of Offer, respectively.

COMPLETION OF DISPATCH OF THE LOF AND APPLICATION: The dispatch of the Application Form, Letter of Offer and RE Entitlement Letter ('Issue Material') has been completed on February 26, 2026. In case of Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address.

SPECIFIC INVESTORS:

The Company confirms that no specific investor(s) have been recognised for the purpose of allotment in the under-subscribed portion and Promoters have confirmed that they will not be renouncing in favour of any specific investor(s).

INVESTORS MAY PLEASE NOTE THAT THE EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGES ONLY IN DEMATERIALIZED FORM.

LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE: The existing Equity shares are listed and traded on BSE (Symbol: PADAMCO) under the ISIN: INE448D01025. The Rights Equity Shares shall be credited to a temporary ISIN, which will be frozen until the receipt of the final listing/trading approvals from the Stock Exchanges. Upon receipt of such listing and trading approvals, the Rights Equity Shares shall be debited from such temporary ISIN and credited to the new ISIN for the Rights Equity Shares and thereafter be available for trading and the temporary ISIN shall be permanently deactivated in the depository system of CDSL and NSDL.

DISCLAIMER CLAUSE OF SEBI: The Letter of Offer has not been filed with SEBI in terms of SEBI (ICDR) Regulations as the size of issue is up to 903.70 Lakhs. The present issue being of less than Rs. 4900.00 Lakhs, the Issuer shall prepare the Letter of Offer in accordance with requirement as specified in the regulation and file the same with the SEBI for information and dissemination on the SEBI's website.

DISCLAIMER CLAUSE OF BSE:

It is to be distinctly understood that the permission given by BSE ("Designated Stock Exchange") should not, in anyway, be deemed or construed that the Letter of Offer has been cleared or approved by BSE; nor does it certify the correctness or completeness of any of the contents of the Letter of Offer.

BANKER TO THE ISSUE: ICICI BANK LIMITED

MONITORING AGENCY: Informerics Valuation and Rating Ltd

FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

AVAILABILITY OF ISSUE MATERIALS: In accordance with the SEBI ICDR Regulations and the ASBA Circular, our Company will send/dispatch through email or registered post or Registered Post/courier, the Letter of Offer, the Entitlement Letter, Application Form and other issue material to the e-mail addresses or registered address of all the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who are located in

jurisdictions where the offer and sale of the Rights Entitlement or Right Shares is permitted under laws of such jurisdictions and does not result in and may not be construed as, a public offering in such jurisdictions. The Letter of Offer will be provided, only through email, by the Registrar on behalf of our Company to the Eligible Equity Shareholders who have provided their Indian addresses to our Company and who makes a request in this regard. In accordance with the above, Eligible Equity Shareholders who have provided their valid e-mail address to our Company, the Issue Material has been sent to their e-mail address and in cases where Eligible Equity Shareholders have not provided their e-mail address, the Shareholders may obtain duplicate copies of the application form in case they do not receive the application form within a reasonable time after opening of the rights issue from the office of the Registrar.

Further, the Letter of Offer as dispatched, by the Registrar to the Issue on behalf of our Company to the Eligible Equity Shareholders who have provided Indian address and who have made a request in this regard. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Letter of Offer will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Letter of Offer will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them or who are located in jurisdictions where the offer and sale of the Right Shares is permitted under laws of such jurisdictions and in each case who make a request in this regard.

Eligible Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at <https://beetal.in/> by entering their DP-ID and Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form), and PAN. The link for the same shall also be available on the website of our Company at www.padamcotton.com

Investors can access the Letter of Offer, the , and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Shares under applicable securities laws) on the websites of: (i) our Company at www.padamcotton.com; (ii) the Registrar at <https://beetal.in/>; (iii) BSE's website at www.bseindia.com.

For accessing frequently asked questions (FAQs) and online/electronic dedicated investor helpline for guidance on the Application process and resolution of difficulties faced by the Investors please refer link at <https://beetal.in/>

For updation of Indian address/e-mail address/ phone/mobile number in the records maintained by the Registrar or our Company please send an email to beetalra@gmail.com. For updation of demat account details by Eligible Equity Shareholders holding shares in physical form please send an e-mail to beetalra@gmail.com.

For submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders: <https://beetal.in/>

The Letter of Offer is available on Our Company's website at www.padamcotton.com; the Registrar at <https://beetal.in/> and the Stock Exchange at www.bseindia.com.

COMPANY DETAILS

PADAM COTTON YARNS LIMITED
 CIN: L17112HR1994PLC033641
 Registered Office: 196, 1st Floor, G.T. Road, opp. Red cross market, Karnal- 132001, Haryana, India.
 Corporate Office: C-801, Krish Cubical, Govardhan Partyplot, Avalon Hotel Road, Sindhu Bhavan Marg, Thaltej, Ahmedabad, Gujarat, India, 380059
 Contact No: +91 9998865217
 Email-ID: cspecy6@gmail.com
 Website: www.padamcotton.com

REGISTRAR TO THE ISSUE

BEETAL FINANCIAL & COMPUTER SERVICES PVT. LTD
 Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, New Delhi, Delhi, 110062
 Contact Details: +91-011-29961281/29961282/42959000
 E-mail ID/ Investor grievance e-mail: beetalra@gmail.com
 Website: <https://beetal.in/>
 Contact Person: Punit Mittal
 SEBI Registration Number: INR000000262
 Validity of Registration: Permanent

Investors may contact the Registrar or Managing Director or Compliance officer of the Company for any pre issue or post issue related matter. All grievances relating to the ASBA process may be addressed to the Registrar, with a copy to the SCSBs in case of ASBA process, giving full details such as name, address of the Applicant contact number(s), e-mail address of the sole first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number, and the Designated Branch of the SCSBs where the Application Form or the plain paper applications as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process).

For, PADAM COTTON YARNS LIMITED

On behalf of the Board of Directors
 Sd/-
Mr. DINESH SHREEVASTAV
 WHOLE-TIME DIRECTOR
 DIN: 11030609

Date: February 26, 2026

Place: Ahmedabad

Disclaimer: Our Company is proposing, subject receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer dated February 18, 2026 with the Stock Exchange and is submitted to Securities and Exchange Board of India for information and dissemination. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, Stock Exchanges where the Equity Shares are listed i.e. BSE at www.bseindia.com, Our Company at www.padamcotton.com and the Registrar to the Issue at <https://beetal.in/>. Investors should note that investment in equity shares involves a high degree of risk and are requested to refer the Letter of Offer including the section "Risk Factors" beginning a page 23 of the Letter of Offer. This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.